

Chapter 19 TAXATION*

***Charter reference(s)**--Taxes generally, § 63 et seq.

Cross reference(s)--Procedure for levy and collection of special assessment, § 2-27; cable television franchise fee, § 5-20; licenses, permits and miscellaneous business regulations, Ch. 10.

State law reference(s)--Tax rates, etc., Anno. Code of Md., Art. 23A, § 81; revenue and taxes generally, Anno. Code of Md., Art. 81.

Art. I. In General, §§ 19-1--19-19

Art. II. Personal Property Tax, §§ 19-20--19-40

Art. III. Admissions and Amusements Tax, §§ 19-41--19-43

ARTICLE I. IN GENERAL

Sec. 19-1. Tax credit for certain homeowners by reason of disability and income.

(a) The city manager is hereby appointed to administer the system of tax credits by reason of disability.

(b) The city manager is hereby authorized to promulgate additional rules and regulations which may be necessary for the efficient administration of tax credit by reason of disability; provided, that such regulations shall comply with the provisions of this section.

(c) There shall be allowed a single tax credit upon the application of any person who actually resides in a dwelling in which such person has a corporeal interest in the nature of a life estate or perpetual use contract in a housing cooperative, or as sole owner, joint tenant, tenants in common or tenants by the entirety, who has not attained the age of sixty (60) years on or before the first day of the fiscal year for which taxes are payable and who receives benefits as a result of a finding of permanent and total disability under the social security and railroad retirement acts or any retirement or pension program provided by a government within the United States, and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of seven thousand five hundred dollars (\$7,500.00) for the calendar year immediately preceding the

fiscal year of application. The credit shall apply to the city real estate taxes upon the dwelling for which application for tax credit is made. The tax credit shall be equal to the assessed value of the dwelling up to a maximum of seven thousand dollars (\$7,000.00) multiplied by the applicable city tax rate.

(d) For purposes of determining eligibility, "gross income" or "combined gross income" shall mean total income from all sources for the calendar year immediately preceding the taxable year whether or not included in the definitions of gross income for federal or state tax purposes, including but not limited to benefits under the Social Security Act or Railroad Retirement Act as these acts may be amended from time to time, gifts in excess of three hundred dollars (\$300.00), alimony, support money, non-taxable strike benefits, public assistance received in cash grants, pensions or annuities, unemployment insurance benefits, and workman's compensation benefits, as well as the net income received from business, rental or other endeavors.

(e) The city finance office shall provide and keep on hand application forms for tax credits by reason of disability. The application shall be made under oath or affirmation and elicit such information as will enable the city treasurer or his representative to determine whether the applicant qualifies as a homeowner whose gross income complies with the standards as enumerated in subsection (c) above. The applicant shall be notified in writing whether his application is approved or not. In the event the city treasurer or his agent determines that the application does not qualify the applicant for the tax credit, the reason for his failure to qualify shall be stated. Any applicant who does not qualify shall have the right of appealing the decision of the city treasurer if he gives notice of his appeal within thirty (30) days after receipt of the notice of nonqualification. The appeal shall be directed to the city council, and if not made within thirty (30) days, shall be deemed to have been waived.

(f) The applicant shall not be required to apply in person, but such application shall be made to the city treasurer's office prior to the payment of taxes for the taxable year for which the credit is sought. No credit shall be allowed if the applicant applies after payment of taxes, unless a waiver is approved by the city manager. Each tax year shall be considered separately and a new application shall be filed each year by the homeowner. It is the intent of this section that any tax credit granted under the provisions of this section shall be personal in nature and shall not transfer to any new owner of the property unless such owner can qualify for such tax credit under the provisions of this section.

(Code 1971, § 8-4)

Sec. 19-2. Grants for certain renters by reason of age and income.

(a) The city manager is hereby appointed to administer the system of grants to certain renters.

(b) The manager is hereby authorized to promulgate additional rules and regulations which may be necessary for the efficient administration of the system of grants to certain renters; provided, that such regulations shall comply with the provisions of this section.

(c) There shall be allowed a single grant for each calendar year upon the application of any person who shall qualify in accordance with the following restrictions and conditions:

- (1) The applicant shall have paid rent for a dwelling in the city within which he has resided during the preceding calendar year and shall be a resident of the city at the time of application.
- (2) The applicant shall be sixty-five (65) years of age or older on December 31 of the preceding year or shall have received benefits during the preceding calendar year as a result of a finding of permanent and total disability under the Social Security or Railroad Retirement Acts or any retirement or pension program provided by a government within the United States.
- (3) The gross combined income of the applicant and all other persons within his household shall not be in excess of five thousand dollars (\$5,000.00) for the preceding calendar year.

(d) The grant shall be equal to three (3) percent of the rent paid during the preceding calendar year for the dwelling in the city within which the applicant has resided up to a maximum amount which shall be equal to the maximum tax credit allowable for the current fiscal year to a homeowner first making application for a tax credit by reason of age and income as provided in section 19-1. If the applicant has been a resident of the city for less than the full calendar year preceding, his grant shall be decreased in proportion to the part of the grant year that he resided elsewhere.

(e) The city finance office shall provide and keep on hand application forms for grants. The application shall be made under oath or affirmation and elicit such information as will enable the city treasurer or his representative to determine whether the applicant qualifies as a renter whose gross income complies with the standards as enumerated in subsection (c) of this section. The applicant shall be notified in writing whether his application is approved or not. In the event the city treasurer or his agent determines that the application does not qualify the applicant for the grant, the reason for his failure to qualify shall be stated. Any applicant who does not qualify shall have the right of appealing the decision of the city treasurer if he

gives notice of his appeal within thirty (30) days after receipt of notice of nonqualification. The appeal shall be directed to the city council and, if not made within thirty (30) days, shall be deemed to have been waived.

(f) The applicant shall not be required to apply in person, but such application shall be made to the city treasurer's office no later than February 15 of the calendar year following the grant year. No grant shall be allowed if the applicant applies after February 15, unless a waiver is approved by the city manager. Each calendar year shall be considered separately and a new application shall be filed following each calendar year for which a grant is sought.

(Code 1971, § 8-4.1)

Sec. 19-3. Refunds of overpayments of taxes.

(a) The city treasurer is empowered to make refunds to taxpayers who have paid an amount in excess of the tax due as computed upon the assessed valuation of such taxpayers. Whenever the refund is necessary because of error on the part of the city or because of correction of an assessed valuation as a result of error or adjustment by the assessor, the city treasurer shall pay interest on the amount refunded at the rate of one-half of one (0.5) percent for each month or major portion of a month the overpayment refunded has been held by the city, computed from the date of receipt by the city. Any such refunds shall be reported by the city treasurer to the city manager in the regular monthly report.

(b) This section shall apply to all refunds made on or after March 13, 1974, whether payment was rendered before or after such date.

(Code 1971, § 8-7)

Sec. 19-4. Homestead property tax credit.

(a) A homestead property tax credit be and hereby is enacted pursuant to section 9-105 of the tax-property article of the Annotated Code of Maryland, 1986, as amended.

(b) The homestead property tax credit percentage for the City of Greenbelt, effective for the taxable year beginning July 1, 1991, and subsequent years, shall be one hundred ten (110) percent; and such tax credit shall be included on the homeowner's property tax bill.

(c) The homestead property tax credit program shall be implemented and administered by the director of finance of Prince George's County in accordance with the provisions of state law and rules and regulations established by the state department of assessments and taxation.

(Ord. No. 1062, §§ 1--3, 11-26-90)

Editor's note--Ord. No. 1023, adopted July 11, 1988, repealed § 19-4 in its entirety; which pertained to quarterly dates of finality and bore no history note. Ord. No. 1062, §§ 1--3, adopted a new § 19-4 to read as herein set out.

Sec. 19-5. Penalty and interest for delinquent payment of taxes.

The penalty for delinquent payment of taxes to the city and interest on unpaid taxes shall be charged as provided in state law and as established by Prince George's County. Penalty and interest charges shall be applied on all taxes which are overdue and in arrears as provided by state law; provided that the city manager is authorized to waive penalty for any taxes overdue upon the determination that the person or persons owing such taxes has or have funds held in deposit or escrow for the payment of such taxes in an account with a bank, savings and loan or other financial institution insured by an agency of the United States government or the State of Maryland and upon which account have been imposed restrictions on the withdrawal or payment of funds by a duly authorized official of the government of the United States or the State of Maryland if payment is rendered not less than fifteen (15) days after all or part of the funds are released from withdrawal restrictions.

(Ord. No. 915, 6-8-81; Ord. No. 973, 10-15-85; Ord. No. 1006, 8-24-87)

State law reference(s)--Interest on unpaid taxes, Anno. Code of Md., Art. 81, § 48.

Secs. 19-6--19-19. Reserved.

ARTICLE II. PERSONAL PROPERTY TAX

Sec. 19-20. Property to be taxed and use of state or county assessments.

(a) All tangible personal property within the corporate limits of the city, or personal property which may have a situs there by reason of the residence, occupation, business or profession of the owner therein, is subject to taxation for city purposes. Tangible personal property shall include manufacturing equipment, manufacturing inventory, commercial inventory, farming implements and livestock.

(b) In accordance with section 63 of the charter of the city and the laws of the state, there shall be an assessment of all taxable personal property as well as the value of shares of domestic corporations and operating property (except land) of public utilities and contract carriers and the value of shares of

banks and domestic corporations and the capital stock of foreign finance corporations as certified by the department of assessment and taxation of the state or as certified by any other authorized agency of the state or county to the city treasurer.

(c) Such assessment of such property shall be the basis of taxation for personal property by the city council; except, that the value of shares of banks and domestic finance corporations and the capital stock of foreign finance corporations shall be taxed as provided in section 30, article 81, of the Annotated Code of Maryland, 1957.

(Code 971, § 810)

Sec. 19-21. Rate of taxation.

The rate of taxation for tangible personal property shall be a unit sum, unless otherwise provided for in section 19-20, established each year by the city council at the time of enactment of its tax rate ordinance.

(Code 1971, § 8-11)

Sec. 19-22. Date tax statements to be mailed; when tax payable.

The city treasurer shall prepare statements showing the amount of the assessment of personal property, the tax rate adopted by the city council for each respective year and the amount of taxes due. These statements shall be mailed to all persons affected by this tax. Such taxes shall be payable in accordance with applicable state law.

(Code 1971, § 8-12)

State law reference(s)--Taxes levied as of a semiannual date of finality or for a fraction of a year, Anno. Code of Md., Art. 81, § 50.

Sec. 19-23. Penalty and interest on unpaid taxes.

On any bills for personal property taxes not paid within thirty (30) days of any billing, there shall be added thereto a penalty as established by Prince George's County and interest at the rate provided by law and as established by Prince George's County from such date.

(Code 1971, § 8-13; Ord. No. 1006, 8-24-87)

State law reference(s)--Interest, Anno. Code of Md., Art. 81, § 48.

Sec. 19-24. Certification by treasurer.

The city treasurer shall certify as delinquent all personal property taxes which have been unpaid for thirty (30) days and will proceed with collection efforts.

(Ord. No. 1023, 7-11-88)

Sec. 19-25. Procedure for collection of delinquent taxes.

The city treasurer shall, as soon as possible after the expiration of sixty (60) days from first collection effort, make a complete list of all taxpayers who are delinquent, have not paid such taxes within thirty (30) days after billing, with a description of the property and the amount due from each. The city treasurer, through the city manager, shall refer to the city solicitor for legal action the names of such corporations as are delinquent, with a description of the property and the amount of taxes, penalty and interest due.

(Code 1971, § 8-14; Ord. No. 1023, 7-11-88)

Secs. 19-26--19-40. Reserved.

ARTICLE III. ADMISSIONS AND AMUSEMENTS TAX

Sec. 19-41. Generally.

There is levied a tax on the gross receipts derived from any admissions and amusement charge as defined in section 4-101(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, at the rate of ten (10) percent; except as this rate may be limited pursuant to section 4-105(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time; and except that gross receipts derived from charges for merchandise, refreshments, or a service sold or served in connection with entertainment at a nightclub or room in a hotel, restaurant, hall or other place where dancing privileges, music or other entertainment is provided shall be taxed at the rate of five (5) percent.

(Code 1971, § 8-32; Ord. No. 941, 6-13-83; Ord. No. 954, 7-17-84; Ord. No. 999, 4-6-87; Ord. No. 1097, 8-17-92)

Sec. 19-42. Additional tax.

There is hereby levied an additional tax on reduced charges or free admissions as set forth in Section 4-105(F) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

(Ord. No. 1097, 8-17-92)

Sec. 19-43. Exemptions.

In addition to the exemptions provided in Section 4-103 of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time, the tax imposed under this article shall not apply to the gross receipts from any charge for admission to a concert or theatrical event of a not for profit group or association that is organized to present or offer any of the performing arts within the meaning of Section 4-104(b) of the Tax-General Article of the Annotated Code of Maryland, as amended or recodified from time to time.

(Code 1971, § 18-34; Ord. No. 1097, 8-17-92)